TOWN OF LUTHER **TOWN BUDGET for FYE** **6/30/2025**

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
REVENUE													
Sales Tax	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	576,000
Sales-Use Tax Cap Improvement	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000
Cigarette Tax	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Gasoline Tax	220	220	220	220	220	220	220	220	220	220	220	220	2,640
Use Tax	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	192,000
Franchise Tax	36,000	500	500	500	500	500	500	500	500	500	500	500	41,500
Alcohol/MV/Resale Tax	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	5,225	18,700
Grant Revenue	0	0	180,000	0	0	0	0	99,500	50,000	0	0	0	329,500
Interest/Ins Subsidy	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	43,200
Licenses/Permits	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
SRO +Kodi Reimbursement	13,510	13,510	13,800	13,800	13,800	13,800	13,800	13,800	13,800	13,800	13,800	13,800	165,020
Other/Rents/Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Fines & Forfeitures	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	161,700
Total Revenue	**$145,380**	**$109,880**	**$290,170**	**$110,170**	**$110,170**	**$110,170**	**$110,170**	**$209,670**	**$160,170**	**$110,170**	**$110,170**	**$114,170**	**$1,690,460**

wages: (inc holiday pay)

Police:													
Chief	5,044	$5,044	$5,044	$5,044	$5,044	$5,044	5,044	$5,044	$5,044	$5,044	$5,044	$5,044	$60,532
Chief OT	327	$327	$327	$327	$327	$327	327	$327	$327	$327	$327	$327	$3,921
Court Clerk	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	33,280
Court Clerk Overtime	48	48	48	48	48	48	48	48	48	48	48	48	576
Captain Pay	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	57,042
Captain Overtime	308	308	308	308	308	308	308	308	308	308	308	308	3,695
Nailon Pay	4,394	4,394	4,394	4,394	4,394	4,394	4,394	4,394	4,394	4,394	4,394	4,394	52,730
Nailon Overtime	107	107	107	107	107	107	107	107	107	107	107	107	1,281
Wright Pay	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	50,662
Wright Overtime	103	103	103	103	103	103	103	103	103	103	103	103	1,231
Ledford Pay	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	50,662
Ledford Overtime	205	205	205	205	205	205	205	205	205	205	205	205	2,461
J Hall Pay	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	4,222	50,662
J Hall Overtime	103	103	103	103	103	103	103	103	103	103	103	103	1,231
C Hall Pay	3,499	3,499	3,499	3,499	3,499	3,499	3,499	3,499	3,499	3,499	3,499	3,499	41,992
C Hall Overtime	85	85	85	85	85	85	85	85	85	85	85	85	1,020
Reserve Pay	435	435	435	435	435	435	435	435	435	435	435	435	5,220
Police Wages	$34,850	$34,850	$34,850	$34,850	$34,850	$34,850	$34,850	$34,850	$34,850	$34,850	$34,850	$34,850	$418,199
Fire Chief	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	4,720	56,640
Town Hall:													
Town Manager	$5,800	$5,800	$5,800	$5,800	$5,800	$5,800	$5,800	$5,800	$5,800	$5,800	$5,800	$5,800	$69,597
Town Manager Overtime	0	0	0	0	0	0	0	0	0	0	0	0	$0
Administrative Assistant	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	$36,358
Admin Asst Overtime	52	52	52	52	52	52	52	52	52	52	52	52	$629
Employer FICA	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	1,252	$15,029

Employer - Unemployment tax	438	438	438	438	438	438	438	438	438	438	438	438	$5,261
ALL workers comp	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	$12,580
Total compensation expense	51,191	51,191	51,191	51,191	51,191	51,191	51,191	51,191	51,191	51,191	51,191	51,191	614,293
subtotal													
benefits:													
life	80	80	80	80	80	80	80	80	80	80	80	80	960
health													
Police Chief	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Court Clerk	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Captain	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Nailon	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Wright	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Ledford	700	700	700	700	700	700	700	700	700	700	700	700	8,400
J Hal	700	700	700	700	700	700	700	700	700	700	700	700	8,400
C Hall	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Town Mgr	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Admin Asst	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Fire	700	700	700	700	700	700	700	700	700	700	700	700	8,400
Uniform cleaning	240	240	240	240	240	240	240	240	240	240	240	240	2,880
Pension Fire Chief	661	661	661	661	661	661	661	661	661	661	661	661	7,930
Pension Town Mgr	174	174	174	174	174	174	174	174	174	174	174	174	2,088
Pension Court Clerk	85	85	85	85	85	85	85	85	85	85	85	85	1,016
Pension Admin Asst	92	92	92	92	92	92	92	92	92	92	92	92	1,110
police pension													
Chief	698	698	698	698	698	698	698	698	698	698	698	698	8,379
Captain	658	658	658	658	658	658	658	658	658	658	658	658	7,896
Nailon	585	585	585	585	585	585	585	585	585	585	585	585	7,021
Wright	562	563	563	563	563	563	563	563	563	563	563	563	6,752
Ledford	576	576	576	576	576	576	576	576	576	576	576	576	6,906
J Hall	562	562	562	562	562	562	562	562	562	562	562	562	6,746
C Hall	466	466	466	466	466	466	466	466	466	466	466	466	5,592
Total benefits expense	13,139	13,140	13,140	13,140	13,140	13,140	13,140	13,140	13,140	13,140	13,140	13,140	157,675
subtotal													
Police													
IT/Phones/Software	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	32,040
Fuel	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	40,020
Judge/Prosecutor	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Animal Control/Fees/Kodi Expenses	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Clerk/PD Training/Travel	625	625	625	625	625	625	625	625	625	625	625	625	7,500
Utilities	230	230	230	230	230	230	230	230	230	230	230	230	2,760
Vehicle maintenance/parts	900	900	900	900	900	900	900	900	900	900	900	900	10,800
Agency Citation/Collection Fees	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	25,020
Property/GL/Vehicle insurance	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000

Radio Comms from Grant	0	0	0	0	0	0	0	0	0	9,000	0	0	9,000
Office Supplies/Cleaning	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Uniform replacement	575	575	575	575	575	575	575	575	575	575	575	575	6,900
Inmate boarding/collection fees	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Credit Card transaction fees	50	50	50	50	50	50	50	50	50	50	50	50	600
	14,620	14,620	14,620	14,620	14,620	14,620	14,620	14,620	14,620	23,620	14,620	14,620	184,440
Fire													
IT/Phones/Software/Radios	850	850	850	850	850	850	850	850	850	850	850	850	10,200
Vehicle Repair/Mtc	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Fuel	825	825	825	825	825	825	825	825	825	825	825	825	9,900
Station/Office Utilities	525	525	525	525	525	525	525	525	525	525	525	525	6,300
Office Supplies	75	75	75	75	75	75	75	75	75	75	75	75	900
Travel/Training	375	375	375	375	375	375	375	375	375	375	375	375	4,500
Radio comm's from grant	0	0	0	0	0	15,648	0	0	0	0	0	0	15,648
Bunker Gear and Uniforms	0	0	0	0	6,000		6,000	0	0	0	0	0	12,000
Parts/Med Supplies	375	375	375	375	375	375	375	375	375	375	375	375	4,500
Equipment Purchase/Repair	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Dues (OSFA, OSFF, Volunteer Pension)	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Property/Vehicle/ALL Insurance	465	465	465	465	465	465	465	465	465	465	465	465	5,580
	5,390	5,390	5,390	5,390	11,390	21,038	11,390	5,390	5,390	5,390	5,390	5,390	92,328
General Town													
IT/Phone/Software	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Utilities	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	19,800
Contract Labor (Code/Inspectors)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Publication/Other fees	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Bank/Credit Card fees	75	75	75	75	75	75	75	75	75	75	75	75	900
Grant Expenditures	0	0	180,000	0	0	0	0	99,500	50,000	0	0	0	329,500
Liability/Property Insurance	600	600	650	650	650	650	650	650	650	650	650	650	7,700
Office Supplies/Cleaning	275	275	275	275	275	275	275	275	275	275	275	275	3,300
Postage	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Traning/Travel/Reimbursements	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Dues/Memberships	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Building Mtc/Repair/Misc	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Parks	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Emergency Mgmt	100	100	100	100	100	100	100	100	100	100	100	100	1,200
LEDA	800	900	300	1,000	1,000	1,000	300	300	300	300	300	7,000	13,500
Professional Services	4,500	7,000	4,500	4,500	4,500	11,500	4,500	4,500	4,500	4,500	4,500	4,500	63,500
	12,250	14,850	191,800	12,500	12,500	19,500	11,800	111,300	61,800	11,800	11,800	18,500	490,400
Total Expenses	**$96,590**	**$99,191**	**$276,141**	**$96,841**	**$102,841**	**$119,489**	**$102,141**	**$195,641**	**$146,141**	**$105,141**	**$96,141**	**$102,841**	**$1,539,136**
Net Ordinary Income	**$48,790**	**$10,689**	**$14,029**	**$13,329**	**$7,329**	**-$9,319**	**$8,029**	**$14,029**	**$14,029**	**$5,029**	**$14,029**	**$11,329**	**$151,324**
Capital Outlay/Other Purchases													
	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP PD Vehicle lease/purchase-3	7,335	7,335	7,335	7,335	7,335	7,335	7,335	7,335	7,335	7,335	7,335	7,335	88,020

CAP	FD Bumper Turret	0	0	0	0	8,000	0	0	0	0	0	0	0	8,000
ARPA	ARPA Shop Match	0	0	0	81,000	0	0	0	0	0	0	0	0	81,000
CAP	Water Tower Contract	0	0	10,700	0	0	10,700	0	0	10,700	0	0	10,700	42,800
TECH	Tech Tools/Website upgrade	4,200	0	0	0	0	3,000	0	0	0	0	0	0	7,200
		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	11,535	7,335	18,035	88,335	15,335	21,035	7,335	7,335	18,035	7,335	7,335	18,035	227,020
Misc		0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers **in**/(out) CAP IMP		7,335	7,335	7,335	7,335	7,335	7,335	7,335	7,335	7,335	7,335	7,335	7,335	88,020
Transfers **in**/(out) TECH FUND		4,200	0	0	0	0	3,000	0	0	0	0	0	0	7,200
Transfers in/(**out**) LPWA debt*		(613)	(613)	(613)	(613)	(613)	(613)	(613)	(613)	(613)	(613)	(613)	(613)	(7,356)
Transfers in/(**out**) to LPWA M&O		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(12,000)
		9,922	5,722	5,722	5,722	5,722	8,722	5,722	5,722	5,722	5,722	5,722	5,722	75,864
Net		$47,177	$9,076	$1,716	($69,284)	($2,284)	($21,632)	$6,416	$12,416	$1,716	$3,416	$12,416	($984)	$168

ARPA IN/OUT $80,055

Tech Tools - Police Department evidence printer/scanner, CLEAR investigative computer program, Upgrade Town Website

FD Bumper Turret

Did not include fire pumper tanker expenditure because we do not expect it to be delivered until FY 25-26. We can adjust budget if a delivery date is sooner than expected

**ARPA is already received so this will not be actual income this fiscal year. There is not a good way to show this in Quickbooks, however. $81,000 for lpwa shop match

*(Per sales tax ordinance, all LPWA debt is to be paid through the Town's sales tax receipts.)